

## WASHINGTON

Law	Title 82, Chapter 82.36 (Motor Fuel), Chapter 82.38 (Special Fuel), Chapter 82.23A (Petroleum Products).
Definitions	<b>Motor vehicle fuel:</b> gasoline and any other inflammable liquid or gas usable to propel motor vehicles, including products blended with gasoline, but not including liquefied petroleum gas. [Sec. 82.36.010(2), WAC 308-72-500] <b>Special fuel:</b> includes diesel fuel, propane, natural gas and any other combustible liquid or gas used to propel a motor vehicle, but excludes fuels defined as motor vehicle fuel. [Sec. 82.38.020(5), WAC 308-77-010]
Tax Rate	23¢ per gallon. [Sec. 82.36.025]
Tax Breaks	Tax credits on alcohol fuel blended with gasoline repealed effective 7/25/93.
Exemptions	Tax exemption for alcohol fuel use repealed effective 5/1/94. Sales tax exemption on fuel expired 12/31/92. Fuel used for nonhighway purposes is fully refundable. [Sec. 82.36.280, 82.38.080, WAC 308-72-660]
Gasohol	No specific provisions.
Special Provisions	<p>Propane conversion is 4.25 lbs. to one liquid gallon. Natural gas conversion is 100 cu.ft. to one liquid gallon. [WAC 308-77-010]</p> <p>Natural-gas- and propane-powered vehicles are subject to an annual license fee in lieu of special fuel tax. Decal evidences payment of the fuel tax via the annual license tax. Base fees are as follows: \$45 for vehicles up to 6000 lbs. GVW; \$45 for vehicles 6001 - 10,000 lbs. GVW; \$80 for vehicles 10,001 - 18,000 lbs. GVW; \$110 for vehicles 18,001 - 28,000 lbs. GVW; \$150 for vehicles 28,001 - 36,000 lbs. GVW; and \$250 for vehicle above 36,000 lbs. GVW. The total fee is determined by taking the base fee and multiplying by the current fuel tax rate</p>

in cents, and then dividing the product by 12¢. A handling fee of \$5 is charged for the license.

Example:  $\frac{\$250 \times .23}{.12} = \$479.16$  license fee

[Sec. 82.38.075]